



# TEXAS STATE BOARD REPORT

*A Quarterly Newsletter for Licensees*

Vol. 146 | February 2021

## NEWS & UPDATES

### Governor Abbott Appoints New Board Member



**O**n December 22, 2020, Governor Greg Abbott appointed a new public Board member, **Jill A. Holup**, to serve on the Texas State Board of Public Accountancy (TSBPA). Ms. Holup of Austin is chief operating officer and chief financial officer at CenterGate Capital, and is a chartered financial analyst (CFA) charterholder. She is a member of the CFA Institute, the CFA Society of Austin, and the Private Equity CFO Association. Additionally,

she is the treasurer of the West Rim Homeowners Association, a Board member and treasurer of the Austin Humane Society, and serves as an industry mentor and judge for the CFA Institute's Investment Research Challenge.

Her past experience includes vice president of finance at Cumby Group; principal of Callegro Investments; and partner and director of investments at Lowenberg Group. Holup received a bachelor of business administration in finance from the University of Texas at El Paso, and a master of business administration from the Walter A. Haas School of Business, University of California-Berkeley.

The TSBPA would like to congratulate Ms. Holup and welcome her to the Board. ■

## IN THIS ISSUE

**2**  
**CPE Sponsors**

**3**  
**Live Here, Work Here,  
License Here**

**Virtual Recognition Ceremony**

**4**  
**Barrera Appointed Chair of  
NASBA**

**NASBA Committees**

**5**  
**Enforcement Actions**

The Texas State Board of Public Accountancy publishes the *Board Report* four times a year for its licensees.

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS  
SUCCESSFULLY COMPLETING REVIEW (as of January 15, 2021)**

Registration Status: A = Currently active E = Currently expired

| Sponsor # | Sponsor Name                                              | Date of Next Review     | Status |
|-----------|-----------------------------------------------------------|-------------------------|--------|
| 010361    | AcctTwo Shared Services, LLC                              | 10/01/2022 - 09/30/2023 | A      |
| 000446    | Aramco Services Company                                   | 01/01/2023 - 12/31/2023 | E      |
| 010380    | Armanino LLP                                              | 12/01/2022 - 11/30/2023 | A      |
| 000192    | Association of Government Accountants                     | 11/01/2022 - 10/31/2023 | A      |
| 010052    | Baker Ford & Co, PLLC                                     | 01/01/2023 - 12/31/2023 | A      |
| 001152    | ConocoPhillips                                            | 11/01/2022 - 10/31/2023 | A      |
| 000515    | Curtis Blakely & Co., PC                                  | 01/01/2023 - 12/31/2023 | E      |
| 005465    | Durbin Bennett Certified Public Accountants               | 12/01/2022 - 11/30/2023 | A      |
| 008233    | Elite Resource Partners                                   | 12/01/2022 - 11/30/2023 | A      |
| 000255    | Exxon Mobil Corporation - Tax Reporting & Analysis Center | 12/01/2022 - 11/30/2023 | A      |
| 001424    | Fancher & Company, CPAs                                   | 02/01/2023 - 01/31/2024 | A      |
| 010515    | Federal Grants Training                                   | 12/01/2022 - 11/30/2023 | A      |
| 010512    | Fox, Garcia & Company                                     | 11/01/2022 - 10/31/2023 | E      |
| 009450    | GFOAT                                                     | 11/01/2022 - 10/31/2023 | A      |
| 004940    | GLO CPAs, LLLP                                            | 11/01/2022 - 10/31/2023 | A      |
| 005396    | H-E-B                                                     | 11/01/2022 - 10/31/2023 | A      |
| 001101    | Henry & Peters, PC                                        | 11/01/2022 - 10/31/2023 | A      |
| 008230    | IHeart Media                                              | 11/01/2022 - 10/31/2023 | A      |
| 000154    | Institute of Internal Auditors, Houston Chapter           | 11/01/2022 - 10/31/2023 | A      |
| 001224    | KM&L, LLC                                                 | 11/01/2022 - 10/31/2023 | A      |
| 000606    | Melton & Melton, LLP                                      | 02/01/2023 - 01/31/2024 | A      |
| 005906    | Miller Grossbard Advisors, LLP                            | 12/01/2022 - 11/30/2023 | A      |
| 000038    | Oklahoma Society of CPAs                                  | 11/01/2022 - 10/31/2023 | A      |
| 009552    | Preservation Financial, LLC                               | 12/01/2022 - 11/30/2023 | A      |
| 009877    | Reimer, McGuinness & Associates, P.C.                     | 01/01/2023 - 12/31/2023 | A      |
| 008841    | Ridout, Barrett & Co., PC                                 | 01/01/2023 - 12/31/2023 | A      |
| 000266    | San Antonio CPA CE Foundation                             | 12/01/2022 - 11/30/2023 | A      |
| 000509    | Seidel Schroeder                                          | 01/01/2023 - 12/31/2023 | A      |
| 004850    | Southwest Benefits Association                            | 11/01/2022 - 10/31/2023 | A      |
| 008614    | Texas Association of CPAs                                 | 11/01/2022 - 10/31/2023 | A      |
| 007129    | Texas Electric Cooperatives                               | 11/01/2022 - 10/31/2023 | A      |
| 000300    | Texas Instruments Incorporated                            | 12/01/2022 - 11/30/2023 | A      |
| 002554    | Texas Municipal League                                    | 11/01/2022 - 10/31/2023 | E      |
| 000134    | Texas State Auditors Office                               | 11/01/2022 - 10/31/2023 | A      |
| 009252    | The Collaborative Law Institute of TX                     | 12/01/2022 - 11/30/2023 | A      |
| 000265    | TXCPA Austin CPE Foundation                               | 12/01/2022 - 11/30/2023 | A      |
| 000436    | TXCPA Brazos Valley                                       | 01/01/2023 - 12/31/2023 | A      |

• Check the Board website at [www.tsbpa.texas.gov](http://www.tsbpa.texas.gov) for qualified CPE sponsors before enrolling in a CPE course.

**TEXAS STATE BOARD OF  
PUBLIC ACCOUNTANCY**

505 E. Huntland Drive, Suite 380  
Austin, TX 78752-3757

**BOARD MEMBERS**

MANUEL (MANNY) CAVAZOS IV, ESQ., CPA  
PRESIDING OFFICER

ROSELYN (ROSIE) MORRIS, PH.D., CPA  
ASSISTANT PRESIDING OFFICER

BENJAMIN (BEN) PEÑA, CPA  
TREASURER

TIMOTHY L. (TIM) LAFREY, ESQ., CPA  
SECRETARY

LISA A. FRIEL, CPA  
EXECUTIVE MEMBER-AT-LARGE

ROSS T. JOHNSON, CPA  
EXECUTIVE MEMBER-AT-LARGE

KIMBERLY E. WILKERSON, ESQ.  
EXECUTIVE MEMBER-AT-LARGE

KELLY V. AIMONE, ESQ.

JAMIE D. GRANT

JILL A. HOLUP

JAMES D. (JIM) INGRAM IV, CPA

KEVIN J. KOCH, CPA

DEBRA D. SEEFELD, CPA

DEBRA S. SHARP

JEANNETTE P. SMITH, CPA

EXECUTIVE DIRECTOR  
WILLIAM TREACY

EDITOR  
JULIE PRIEN

Accounting/Administration  
(512) 305-7800  
FAX (512) 305-7854  
[accounting@tsbpa.texas.gov](mailto:accounting@tsbpa.texas.gov)

CPE  
(512) 305-7844  
FAX (512) 305-7875  
[licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)

Enforcement  
(512) 305-7866  
FAX (512) 305-7854  
[enforcement@tsbpa.texas.gov](mailto:enforcement@tsbpa.texas.gov)

Executive Director  
(512) 305-7800  
FAX (512) 305-7854  
[executive@tsbpa.texas.gov](mailto:executive@tsbpa.texas.gov)

Licensing/Peer Review  
(512) 305-7853  
FAX (512) 305-7875  
[licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)

Publications  
(512) 305-7804  
FAX (512) 305-7875  
[publicinfo@tsbpa.texas.gov](mailto:publicinfo@tsbpa.texas.gov)

Qualifications  
(512) 305-7851  
FAX (512) 305-7875  
[exam@tsbpa.texas.gov](mailto:exam@tsbpa.texas.gov)

## Live Here, Work Here, License Here

**T**here is little ambiguity in the *Public Accountancy Act* (the *Act*) regarding the use of the title “Certified Public Accountant” for those CPAs that reside in the state.

“Sec. 901.451. USE OF TITLE OR ABBREVIATION FOR ‘CERTIFIED PUBLIC ACCOUNTANT.’ (a) A person may not assume or use the title or designation ‘certified public accountant,’ the abbreviation ‘CPA,’ or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant unless the person holds a certificate under this chapter.” (Excerpt from the *Act*.)

Since the adoption of individual CPA mobility, there is an increasing number of out-of-state CPAs that now work in Texas and may be confused that mobility does not apply in their circumstance. If you reside in Texas, and you use “certified public accountant” or the abbreviation “CPA” as described above, you need to reciprocate your license to Texas. This applies to all CPAs in Texas and not just those providing attest services as defined in the *Act*.

Despite the prevalence of telecommuting and a new-normal virtual work environment, the bedrock for a truly functioning system of mobility rests firmly on each state’s obligation to license those CPAs that live in their jurisdiction. All states depend on the Texas State Board of Public Accountancy to actively and adequately regulate CPAs that reside within our border.

For clarity, individual mobility in Texas only pertains to CPAs that are primarily located in another state and are transient with regard to their Texas residence (see Sec. 901.462. of the *Act*). Two common circumstances where mobility applies are illustrated below:

- 1.) You are an out-of-state CPA representing your out-of-state CPA firm office in an engagement for a Texas entity. Both individual and firm mobility would allow you to carry out this engagement without notification to the Texas State Board of Public Accountancy and without the need to reciprocate your individual license.
- 2.) You are an out-of-state CPA temporarily assigned by your CPA firm that has a Texas location for an engagement with a Texas entity. You are not permanently assigned to the Texas office and you retain your primary office affiliation with your firm in your state of licensure. There is no need to reciprocate in this circumstance.

If you determine that you need to reciprocate your license to Texas, you can access the required forms and pertinent information needed to complete this simple process at <https://www.tsbpa.texas.gov/forms/reciprocal-application.html>. ■

## Virtual Recognition Ceremony

**T**he Texas State Board of Public Accountancy (TSBPA) produced a virtual recognition ceremony for new Texas CPAs who would have been eligible to attend in-person swearing-in ceremonies that were canceled due to COVID-19 (license numbers 115637 – 117695). The brief virtual recognition ceremony includes remarks from special guests, including TSBPA Executive Director Bill Treacy; TSBPA Presiding Officer Manuel Cavazos IV, Esq., CPA; top-scoring Texas CPA Exam candidate Bridget McDivitt, CPA; and the Texas Society of Certified Professional Accountants Chairman Jerry Spence, CPA.

You can [view the video](#) on the Board’s website and social media pages.

**Congratulations to our newest Texas CPAs!** ■



## Former TSBPA Presiding Officer, A. Carlos Barrera, Appointed Chair of the National Association of State Boards of Accountancy



**T**he National Association of State Boards of Accountancy (NASBA) announced the members of its Board of Directors for 2020-21 during its 113th Annual Meeting. A. Carlos Barrera, CPA of Dripping Springs, Texas was appointed chair of NASBA. Barrera is a partner-emeritus at Carr, Riggs & Ingram, LLC and served six years on the Texas State Board of Public Accountancy, during which he chaired the Technical and Rules Committees and was a member of the Behavioral Enforcement Committee. He also served two years as Board treasurer and as presiding officer. A member of the NASBA Board of Directors since 2013, Barrera previously served as vice chair, director-at-large, treasurer and Southwest regional director of NASBA. He has also chaired NASBA's Administrative and Finance, Global Strategies, Legislative Support and Standard Setting Advisory Committees, and was a member of the Executive and Relations with Member Boards Committees. Barrera's professional affiliations include the American Institute of CPAs, and the Texas Society of CPAs. ■

### Texas Board Members and Staff Serve on NASBA Committees

**T**he National Association of State Boards of Accountancy (NASBA) uses committees and task forces to address current and emerging issues affecting state boards of accountancy. NASBA appoints as many as 30 committees and task forces annually with topics ranging from ethics, education, and global regulation in accounting principles to the development of model rules for the member boards' consideration. These committees consist of volunteers and NASBA staff. Several Texas State Board of Public Accountancy (TSBPA) Board members have been appointed to NASBA committees. Below you will find a list of TSBPA Board members and staff that serve on NASBA committees.

#### Manuel Cavazos IV, Esq., CPA - Presiding Officer

- **Diversity Committee**  
Develops a diversity program that ensures that NASBA provides opportunities, encouragement, and support to people of color (African-Americans and Hispanics/Latinos) and women to participate in NASBA service and leadership roles.
- **Nominating Committee**  
Nominates officers and directors, in accordance with NASBA's bylaws.

#### Roselyn Morris, Ph.D., CPA - Assistant Presiding Officer

- **Enforcement Resources Committee**  
Promotes effective, efficient, and, where appropriate, uniform enforcement of professional standards by boards of accountancy.

#### Benjamin Peña, CPA - Treasurer

- **Peer Review Compliance Committee**  
Promotes effective oversight of practice quality of CPAs and their firms.

#### Debra Seefeld, CPA - Board Member

- **Audit Committee**  
Oversees NASBA's annual financial statement audit and the internal controls, and recommends to the Board of Directors the firm to perform the audit.

#### Jeannette P. Smith, CPA - Board Member

- **Communications Committee**  
Promotes effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.

#### William Treacy - Executive Director

- **International Qualifications Appraisal Board**  
As directed by the NASBA Executive Committee, surveys and assesses professional practice standards and qualifications in specified countries and recommends the feasibility of recognition of credentialed non-U.S. professionals to the NASBA Board of Directors.

#### Daniel Weaver - Director of Licensing/CPE/Peer Review

- **Continuing Profession Education (CPE) Standards Working Group**  
Advises the NASBA CPE Committee on matters related to the implementation of the Standards for CPE Programs. ■

## ENFORCEMENT ACTIONS

### Ratified at the November 12, 2020 Board Meeting

#### AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 20-02-08L  
Respondent: James Wesley Haas II  
Hometown: Tyler, TX  
Certificate No.: 075050  
Firm License No.: P05343  
Rule Violation: 501.74  
Act Violation: 901.502(6)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded. In addition, Respondent must complete eight hours of additional continuing professional education (CPE) in the area of individual tax, refund Complainant for fees paid, and reimburse Complainant for penalties assessed by and paid to the Internal Revenue Service (IRS). Respondent must also pay \$2,500 in administrative penalties and \$730.17 in administrative costs within 30 days of the Board Order.

Respondent did not maintain appropriate documentation to afford a reasonable basis for conclusions in relation to the preparation of a tax return. In addition, Respondent did not adequately supervise the preparation of a tax return by his staff.

2. Investigation Nos.: 20-06-11L & 20-06-12L  
Respondents: Ivan Cameron Henson & Ivan C. Henson, C.P.A., P.L.L.C.  
Hometowns: Richland Hills & North Richland Hills, TX  
Certificate No.: 098618  
Firm License No.: C08079  
Rule Violations: 501.74, 501.90(12), 501.90(13)  
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$500 and administrative costs of \$345.75 within 30 days of the Board Order. Respondents failed to file a client's tax return after advising client the return had been filed.

Respondents did not respond to a client's inquiries regarding the status of her return.

3. Investigation No.: 20-05-12L  
Respondent: John Charles O'Hearn  
Hometown: Dallas, TX  
Certificate No.: 036704  
Rule Violations: 501.90(4), 501.90(5)  
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked; however, the revocation was stayed and Respondent was put on probation for five years. In addition, Respondent must pay \$322.10 in administrative costs within 30 days of the Board Order and comply with the terms and conditions of probation.

Respondent received five years of deferred adjudication for the second degree felony of non-violent sexual assault.

4. Investigation Nos.: 20-01-17L & 20-01-18L  
Respondents: Melissa Lynn Trainer & Trainer Accounting and Consulting, PLLC  
Hometown: Murphy, TX  
Certificate No.: 089292  
Firm License No.: C08946  
Rule Violations: 501.74(b), 501.90(12)  
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must complete 16 hours of CPE in the area of income tax during the next reporting period, reimburse Complainant for penalties incurred, and provide proof of reimbursement to the Board within 30 days of the Board Order. Respondents must also pay \$527.70 in administrative costs within 30 days of the Board Order.

Respondents completed a client's tax returns incorrectly and failed to respond to the client's attempt to contact her regarding the preparation of her tax return.

#### TECHNICAL STANDARDS REVIEW COMMITTEE

- Investigation No.: 19-07-10L  
Respondent: KPMG, LLP  
Hometown: Dallas, TX  
Firm License No.: P04938  
Rule Violations: 501.60, 501.73, 501.90(2), 501.90(7), 501.90(8)  
Act Violation: 901.502(6)

Respondent Firm entered into an ACO with the Board whereby Respondent Firm was Reprimanded and ordered to pay an administrative penalty of \$2,000,000 within 30 days of the Board order.

Respondent Firm was the subject of a Securities and Exchange Commission (SEC) Order in Administrative Proceeding File No. 3-19203 styled *In the Matter of: KPMG, LLP* issued on June 17, 2019. The SEC Order censured the Respondent Firm and assessed a civil penalty of \$50,000,000. The SEC found that members of the Respondent firm, including Texas licensees, improperly obtained and used confidential information belonging to the Public Company Accountability and Oversight Board and that Respondent Firm's audit professionals, including Texas licensees, engaged in misconduct in connection with examinations on internally-administered training courses.

#### Interested in Becoming a Peer Reviewer?



The Texas Society of CPAs is always looking for qualified peer reviewers with experience in accounting and auditing engagements. To learn more about becoming a qualified peer reviewer, visit the Peer Review section of [tscpa.org](https://www.tscpa.org) (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review ([jcross@tscpa.net](mailto:jcross@tscpa.net) or 972-687-8617).

**Ratified at the January 14, 2021 Board Meeting**

**TECHNICAL STANDARDS  
REVIEW COMMITTEE**

**AGREED CONSENT ORDERS  
BEHAVIORAL ENFORCEMENT  
COMMITTEE**

- 1. Investigation Nos.: 20-01-03L & 20-01-04L**  
**Respondents:** Adam Charles Childers & Adam Childers, CPA, P.C.  
**Hometown:** Dallas, TX  
**Certificate No.:** 093268  
**Firm License No.:** C09352  
**Rule Violations:** 501.75, 501.80, 501.81  
**Act Violation:** 901.502(6)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$500, and administrative costs of \$543.64. In addition, Respondent must complete an additional four hours of continuing professional education on ethics.

Respondents disclosed a client's confidential information to another client and both Respondent and Respondent Firm practiced with a delinquent, expired license.

- 2. Investigation No.: 20-10-04L**  
**Respondent:** Michelle Kathleen Roberts  
**Hometown:** Boerne, TX  
**Certificate No.:** 061838  
**Rule Violation:** 501.90(4)  
**Act Violation:** 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked for a period of five years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for five years. In addition, Respondent must participate in the Accountants Confidential Assistance Network (ACAN). Respondent was convicted of the felony offense of Driving While Intoxicated 3rd or more.

- 1. Investigation Nos.: 20-06-05L & 20-06-06L**  
**Respondents:** Charles Henry Houston & Charles H. Houston  
**Hometown:** Spring, TX  
**Certificate No.:** 070144  
**Firm License No.:** T04264  
**Rule Violation:** 501.60  
**Act Violations:** 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$2,500 and administrative costs of \$409.41. Further, Respondents' certificate and firm license were placed on limited scope whereby Respondents are prohibited from performing audits, reviews and compilations.

Respondent Firm issued audit reports for a private school where Respondent and Respondent Firm failed to meet U.S. Department of Education standards and Governmental Auditing Standards.

- 2. Investigation Nos.: 20-08-01L & 20-08-02L**  
**Respondents:** Charles Henry Houston & Charles H. Houston  
**Hometown:** Spring, TX  
**Certificate No.:** 070144  
**Firm License No.:** T04264  
**Rule Violation:** 501.60  
**Act Violations:** 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$2,500 and administrative costs of \$409.41. Further, Respondents' certificate and firm license were placed on limited scope whereby Respondents are prohibited from performing audits, reviews and compilations.

Respondent Firm issued audit reports for a private school where Respondent and Respondent Firm failed to meet U.S. Department of Education standards and Governmental Auditing Standards. (Separate complaint from investigation numbers 20-06-05L and 20-06-06L.)

- 3. Investigation No.: 20-09-02L**  
**Respondent:** Mitchell Clay Riley  
**Hometown:** Houston, TX  
**Certificate No.:** 075584  
**Rule Violations:** 501.73, 523.114  
**Act Section:** 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$5,000 to be paid in installments. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

- 4. Investigation No.: 20-09-03L**  
**Respondent:** Elizabeth Casone Ming  
**Hometown:** Ft. Worth, TX  
**Certificate No.:** 092734  
**Rule Violations:** 501.73, 523.114  
**Act Section:** 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

- 5. Investigation No.: 20-09-06L**  
**Respondent:** Zachary Landon Payne  
**Hometown:** Dallas, TX  
**Certificate No.:** 099247  
**Rule Violations:** 501.73, 523.114  
**Act Section:** 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

- 6. Investigation No.: 20-09-07L**  
**Respondent:** Christopher Donald Barnes  
**Hometown:** Ft. Worth, TX  
**Certificate No.:** 105646  
**Rule Violations:** 501.73, 523.114  
**Act Section:** 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**7. Investigation No.: 20-09-11L**  
**Respondent: Sean Scott Collier**  
**Hometown: Houston, TX**  
**Certificate No.: 108533**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**8. Investigation No.: 20-09-12L**  
**Respondent: Meghan Danielle Clark Gates**  
**Hometown: Austin, TX**  
**Certificate No.: 108191**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**9. Investigation No.: 20-09-13L**  
**Respondent: Samantha Maryann Gibiser**  
**Hometown: Decatur, TX**  
**Certificate No.: 112823**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**10. Investigation No.: 20-09-15L**  
**Respondent: Catherine Maureen Lammers**  
**Hometown: Ft. Worth, TX**  
**Certificate No.: 101901**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**11. Investigation No.: 20-09-16L**  
**Respondent: Charles Bradley Luna**  
**Hometown: Houston, TX**  
**Certificate No.: 107819**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**12. Investigation No.: 20-09-17L**  
**Respondent: Hunter Aaron Milliner**  
**Hometown: Ft. Worth, TX**  
**Certificate No.: 107848**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**13. Investigation No.: 20-09-18L**  
**Respondent: Guillaume Francois M. Van Zyl**  
**Hometown: Houston, TX**  
**Certificate No.: 111465**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**14. Investigation No.: 20-09-19L**  
**Respondent: Michael Nicholas Acord**  
**Hometown: North Salt Lake, UT**  
**Certificate No.: 112478**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$1,000 to be paid in installments. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**15. Investigation No.: 20-09-21L**  
**Respondent: Hunter Michael Boyle**  
**Hometown: Denver, CO**  
**Certificate No.: 110939**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**16. Investigation No.: 20-09-24L**  
**Respondent: Scott Porter Curry**  
**Hometown: Ft. Worth, TX**  
**Certificate No.: 108673**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**17. Investigation No.: 20-09-27L**  
**Respondent: Reese Alexander Hale**  
**Hometown: Houston, TX**  
**Certificate No.: 110614**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**18. Investigation No.: 20-09-28L**  
**Respondent: Ross Michael Hargis**  
**Hometown: Bryan, TX**  
**Certificate No.: 110465**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

## UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY



### Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

Over the last three years, the Board's Unauthorized Practice of Public Accountancy Program has identified more than **1,700** unlicensed individuals and firms claiming to be CPAs or offering accounting or attest services to the public.

Although this program has been very successful, we know that there continues to be false or misleading advertising. There are approximately 75,000 licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling:

**(512) 305-7853** or email:  
[licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)

**19. Investigation No.: 20-09-29L**  
**Respondent: Kyle Hutson**  
**Jaggers**  
**Hometown: Ft. Worth, TX**  
**Certificate No.: 109169**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**20. Investigation No.: 20-09-32L**  
**Respondent: Emma Delaney**  
**McLean**  
**Hometown: Dallas, TX**  
**Certificate No.: 110084**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**21. Investigation No.: 20-09-35L**  
**Respondent: Christopher**  
**Charles Seekely**  
**Hometown: Dallas, TX**  
**Certificate No.: 110480**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**22. Investigation No.: 20-09-37L**  
**Respondent: Omolara Ajike**  
**Onaolapo**  
**Hometown: Revere, MA**  
**Certificate No.: 095154**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

**23. Investigation No.: 20-09-38L**  
**Respondent: Eric John**  
**Park**  
**Hometown: Dallas, TX**  
**Certificate No.: 106381**  
**Rule Violations: 501.73, 523.114**  
**Act Section: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$10,000 to be paid in installments.

Respondent manually changed the scores required to pass internally administered continuing professional education exams.

**24. Investigation No.: 17-01-24L**  
**Respondent: PMB Helin**  
**Donovan, LLP**  
**Hometown: Austin, TX**  
**Firm License No.: P05374**  
**Rule Violation: 501.90(7)**  
**Act Violations: 901.159,**  
**901.502(6), 901.502(9),**  
**901.502(12)**

Respondent entered into an ACO with the Board whereby Respondent was Reprimanded and assessed an administrative penalty of \$25,000 to be paid within 30 days of the date of the Board Order.

Respondent was the subject of an SEC Order in which the firm agreed to settle charges by agreeing to a censure, to engage an independent compliance consultant and to pay a civil penalty.

### ARE YOU MOVING?



Whether you move next door or across the country, Board rules require you to notify us within 30 days!

#### Here's how:

- Online under "Online Services" at [www.tsbpa.texas.gov](http://www.tsbpa.texas.gov)
- Email: [licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)
- Phone: (512) 305-7853

## Continuing Professional Education Actions

The respondents listed below were not in compliance with the Board's continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the *Act*. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of *Board Rule 523.111 (Required CPE Reporting)* and *501.94 (Mandatory Continuing Professional Education)*, as well as *Section 901.411 (CPE)* of the *Act*.

| Respondent / Location                          | Board Date |
|------------------------------------------------|------------|
| David Andrew Bain, Houston, TX                 | 11/12/2020 |
| James Allen Belcher, Amarillo, TX              | 11/12/2020 |
| Robert Earl Berg, Colleyville, TX              | 01/14/2021 |
| Virginia Elizabeth Caruso, Houston, TX         | 01/14/2021 |
| Brandon Dwain Cumby, Plano, TX                 | 11/12/2020 |
| Waleed Dakkak, Doha, Qatar                     | 01/14/2021 |
| John Emery Davis, Orange, TX                   | 11/12/2020 |
| Amy Jean Delay, Cypress, TX                    | 11/12/2020 |
| Elizabeth Ann Farmer, Richardson, TX           | 11/12/2020 |
| Martha Alicia Fasci, San Antonio, TX           | 11/12/2020 |
| Joel Charles Flint, Flower Mound, TX           | 11/12/2020 |
| Connie Jo Freeman, Austin, TX                  | 01/14/2021 |
| Gina Roldan Garrison, Houston, TX              | 11/12/2020 |
| Jose Arturo Gonzalez Jr., Fort Worth, TX       | 11/12/2020 |
| Victoria Ann Goodman, Fulshear, TX             | 11/12/2020 |
| Michael Jason Jones, Hutto, TX                 | 11/12/2020 |
| Marla Lozano Martinez, Austin, TX              | 11/12/2020 |
| Kera Nicole McNeely, Dallas, TX                | 11/12/2020 |
| Miguel Jose Medellin, Austin, TX               | 11/12/2020 |
| Earl Raymond Moyer, Houston, TX                | 01/14/2021 |
| Nathan Mark New, Austin, TX                    | 11/12/2020 |
| Jason Son Nguyen, Chandler, AZ                 | 11/12/2020 |
| Aina Ifeoluwa Phillips, Arlington, TX          | 11/12/2020 |
| Michael Allen Rossen, Kingwood, TX             | 01/14/2021 |
| Beth Rachel Weaver Shaffer, Houston, TX        | 01/14/2021 |
| Patricia Gamez Stoll, Richardson, TX           | 01/14/2021 |
| Claudia Araceli Torres-Yanez, Pflugerville, TX | 01/14/2021 |
| Robin Carter Tusa, Irving, TX                  | 01/14/2021 |
| Ladd Alan Williams Jr., Houston, TX            | 01/14/2021 |
| Jennifer Nanyin Wu Ayala, Plano, TX            | 11/12/2020 |

## Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and late fees and by otherwise coming into compliance with the *Act*.

| Respondent / Location                   | Board Date |
|-----------------------------------------|------------|
| Charles Lewis Adamson, Arlington, TX    | 11/12/2020 |
| Terry Gene Alderson, McKinney, TX       | 11/12/2020 |
| George Everett Aldrich, Bellaire, TX    | 11/12/2020 |
| Reuben Aloysius, Plano, TX              | 11/12/2020 |
| Deysi Avellaneda, Splendora, TX         | 01/14/2021 |
| Thomas Everett Aylor, Austin, TX        | 11/12/2020 |
| Brian Russell Babcock, Castle Rock, CO  | 11/12/2020 |
| Jeffrey Lee Baliban, New York, NY       | 01/14/2021 |
| Angela Dorsey Bedford, Austin, TX       | 11/12/2020 |
| Roger Lee Bentson, San Antonio, TX      | 01/14/2021 |
| Walter Z. Berger, Dallas, TX            | 11/12/2020 |
| Ray Steven Berrones, Midland, TX        | 01/14/2021 |
| Kiran Bhathal, Purcellville, VA         | 11/12/2020 |
| David Gary Bishop, Coppell, TX          | 01/14/2021 |
| Gregory Lee Blauser, Houston, TX        | 11/12/2020 |
| Christina Shilet Boateng, Dallas, TX    | 01/14/2021 |
| James Donlin Brown, Bellaire, TX        | 01/14/2021 |
| Melanie Diane Bruns, Katy, TX           | 01/14/2021 |
| David Mark Brusewitz, Lubbock, TX       | 11/12/2020 |
| Nam Bui, Los Angeles, CA                | 11/12/2020 |
| Pamela Jane Burney, Houston, TX         | 11/12/2020 |
| Greta Sue Burtis, Houston, TX           | 01/14/2021 |
| Denise Rae Campagna, Corinth, TX        | 11/12/2020 |
| Michael Scott Cantrell, Dallas, TX      | 11/12/2020 |
| Charles Melton Carminati, Benbrook, TX  | 11/12/2020 |
| Natalie Marie Chance, Fern Park, FL     | 11/12/2020 |
| Andrew Nelson Chester, Houston, TX      | 01/14/2021 |
| Lap-Yan Allan Chi, Siu Sai Wan, HK      | 01/14/2021 |
| Joel Christian Chipman, Billings, MT    | 01/14/2021 |
| Boram Teresa Choi, Los Angeles, CA      | 11/12/2020 |
| Paul Warren Christopher, Haslet, TX     | 11/12/2020 |
| Nolan Jewell Clemens Jr., Grapevine, TX | 11/12/2020 |
| Keri Jo Click, Midland, TX              | 01/14/2021 |
| Matthew Wayne Cochran, Dallas, TX       | 11/12/2020 |
| Robert Warren Coons, Durango, CO        | 11/12/2020 |
| William Brent Cornwell, Heath, TX       | 11/12/2020 |
| James Louis Daily Jr., Houston, TX      | 01/14/2021 |
| Diane Thi Kim Chuan Dang, Maple, Canada | 01/14/2021 |

| <b>Respondent / Location</b>                   | <b>Board Date</b> |
|------------------------------------------------|-------------------|
| David Allen Daniel, The Woodlands, TX          | 01/14/2021        |
| Andrew Barkley Davis, Houston, TX              | 01/14/2021        |
| Donald Eugene Deal, San Antonio, TX            | 11/12/2020        |
| Steven W. Dean, Dallas, TX                     | 01/14/2021        |
| John Joseph Deluca, McGregor, TX               | 01/14/2021        |
| Fred Ritter Denkwalter Jr., San Antonio, TX    | 11/12/2020        |
| Laura Carter Diamond, Houston, TX              | 01/14/2021        |
| Tammy Diane Diaz, Pipersville, PA              | 11/12/2020        |
| Elizabeth Mixon Dietz, Edinburg, TX            | 11/12/2020        |
| Darrell Mason Dillard, Midland, TX             | 11/12/2020        |
| Margaret Cather Ine Obrien Douglas, Spring, TX | 11/12/2020        |
| George Chester Draper III, Austin, TX          | 11/12/2020        |
| Michael Joseph Dutzy Jr., Lawrenceville, GA    | 11/12/2020        |
| Lucy Ruth Hubbard Dykes, Mount Vernon, TX      | 01/14/2021        |
| Connor James Egan, Westfield, IN               | 01/14/2021        |
| Stanley Preston Eisenberg, Houston, TX         | 11/12/2020        |
| Joseph Albert Escalante, Missouri City, TX     | 01/14/2021        |
| Justin Louis Eschenburg, Sealy, TX             | 01/14/2021        |
| Loyd Arlin Eubanks, Euless, TX                 | 11/12/2020        |
| Samuel Givens Evetts, Houston, TX              | 01/14/2021        |
| Michael Jared Fadner, Lansdale, PA             | 01/14/2021        |
| Donald Eugene Fallis, Sioux Falls, SD          | 01/14/2021        |
| Joseph Glen Fehringer, Eagle, ID               | 11/12/2020        |
| Gail Ann Shiderly Ferguson, Wichita Falls, TX  | 01/14/2021        |
| Gavin Layne Finlay, Opelika, AL                | 11/12/2020        |
| James William Fredholm, Kuesnacht, CH          | 11/12/2020        |
| Jennifer Freels, Seattle, WA                   | 01/14/2021        |
| Doyle Gary Freeman, Fort Worth, TX             | 01/14/2021        |
| Martin Raymond Gauthier, Houston, TX           | 01/14/2021        |
| Kelsey Elaine Gendron, Houston, TX             | 01/14/2021        |
| Jim K. Gorham, Waco, TX                        | 11/12/2020        |
| Patrick Russell Gould, Houston, TX             | 01/14/2021        |
| Tonda Lorraine Hadley, Carrollton, TX          | 01/14/2021        |
| Kerstin Haffner, Marxzell, Germany             | 01/14/2021        |
| Joel Wayne Hale, Sachse, TX                    | 01/14/2021        |
| Mary Jane Livingston Hall, Justin, TX          | 01/14/2021        |
| Diane Denise Hammer, Houston, TX               | 11/12/2020        |
| Kristine Louise Hammond, Santee, CA            | 11/12/2020        |
| Averill Dean Harrison III, Dallas, TX          | 11/12/2020        |
| Frank George Haugh, Dawson, TX                 | 11/12/2020        |
| James Melton Herold, Carrollton, TX            | 11/12/2020        |
| Caroline Heriot Hinton, Park City, UT          | 11/12/2020        |

| <b>Respondent / Location</b>              | <b>Board Date</b> |
|-------------------------------------------|-------------------|
| David Llewellyn Howe, Fredericksburg, VA  | 11/12/2020        |
| Doris Arlene Howe, Fredericksburg, VA     | 11/12/2020        |
| BiYu Hu, Dallas, TX                       | 01/14/2021        |
| Yue Hu, Princeton, NJ                     | 11/12/2020        |
| Gary Wayne Huffaker, Joplin, MO           | 01/14/2021        |
| Gaynelle Gilbert Iglehart, Dallas, TX     | 11/12/2020        |
| Bala Subrahmanian Iyer, Toronto, Canada   | 11/12/2020        |
| Patrick Jaikaran, Arlington, TX           | 11/12/2020        |
| Stephen Dale Jenkins, Dallas, TX          | 01/14/2021        |
| William Taft Johnson, Forest, VA          | 11/12/2020        |
| Noelle Yvonne Jones, Round Rock, TX       | 01/14/2021        |
| Vickie P. Jones, Richmond, TX             | 11/12/2020        |
| Carole Giddens Kelley, Manchaca, TX       | 01/14/2021        |
| Robert Case Kenderdine Jr., Grapevine, TX | 11/12/2020        |
| Stan Alan Kent, Sugar Land, TX            | 01/14/2021        |
| James Keith Kerr, Lubbock, TX             | 11/12/2020        |
| Kami C. Kiang, Sugar Land, TX             | 01/14/2021        |
| William Knight Kibler, Kingwood, TX       | 11/12/2020        |
| Douglas Dennis Killebrew Jr., Atlanta, GA | 01/14/2021        |
| Payton Hal Kiser, Denver, CO              | 01/14/2021        |
| Derrick James Knight, Houston, TX         | 01/14/2021        |
| Theodore Francis Kuchta, Mansfield, TX    | 11/12/2020        |
| Clement Caulvin Lamza, San Antonio, TX    | 11/12/2020        |
| Fan Lan, Dallas, TX                       | 11/12/2020        |
| Dawn Lynn Laurel, Austin, TX              | 01/14/2021        |
| Ashley Jo Lawther, Deer Park, TX          | 11/12/2020        |
| Charlotte Marian Leary, Rowlett, TX       | 11/12/2020        |
| Hwa Jung Lee, Lyndhurst, NJ               | 01/14/2021        |
| Ying Li, Lewisville, TX                   | 01/14/2021        |
| Robert Lee Liddell Jr., Houston, TX       | 11/12/2020        |
| Dayton Gunter Lierley, Austin, TX         | 11/12/2020        |
| Joanne Mahieu, Flower Mound, TX           | 01/14/2021        |
| Kevin Randall Manchester, Houston, TX     | 01/14/2021        |
| Harrison Moore Markley Jr., Austin, TX    | 01/14/2021        |
| Aurelio G. Martinez Kalifa, Albany, CA    | 11/12/2020        |
| Nancy Ann Zabokrtsky McCarty, Allen, TX   | 11/12/2020        |
| Roger Paul McCary, Mansfield, TX          | 01/14/2021        |
| Una Joyce McCormick, Fort Worth, TX       | 01/14/2021        |
| Seth Alan McMeans, Brenham, TX            | 11/12/2020        |
| Melanie Lynn Merrion, Thurmont, MD        | 11/12/2020        |
| Gary Lee Miller, San Antonio, TX          | 11/12/2020        |
| Glen Edward Mitts, San Antonio, TX        | 01/14/2021        |
| Lise Anne Monahan, Houston, TX            | 01/14/2021        |
| Patricia Lynne Morrison, Clearfield, UT   | 01/14/2021        |
| Cindy Maria Mueller, Hofheim, Germany     | 01/14/2021        |

| <b>Respondent / Location</b>                   | <b>Board Date</b> |
|------------------------------------------------|-------------------|
| Paul Yan Po Ngan, Houston, TX                  | 11/12/2020        |
| Clair Johnson Nixon, College Station, TX       | 11/12/2020        |
| Alexander Osemwingie, Houston, TX              | 11/12/2020        |
| Albert Joseph Osina Jr., The Woodlands, TX     | 01/14/2021        |
| David M. Pansing, Southlake, TX                | 01/14/2021        |
| Adam Michael Partipilo, Spring, TX             | 11/12/2020        |
| William Gregory Patterson, Richardson, TX      | 01/14/2021        |
| Joe Carl Payne, Weatherford, TX                | 11/12/2020        |
| Kendall Perry Gregory Pearson, West Jordan, UT | 11/12/2020        |
| James Lewis Persky, Salado, TX                 | 11/12/2020        |
| Rotimi Dolapo Phillips, Richmond, TX           | 11/12/2020        |
| Ryan Phung, Houston, TX                        | 01/14/2021        |
| Peta-Ann Pinnock, Sugar Land, TX               | 01/14/2021        |
| Ryan Regis Platek, Houston, TX                 | 11/12/2020        |
| Bradley A. Rabin, Austin, TX                   | 11/12/2020        |
| Randy Oran Rainwater, Kingwood, TX             | 11/12/2020        |
| Michael Crain Raymond, Charlotte, NC           | 11/12/2020        |
| Clinton Chappell Richardson, Chapel Hill, NC   | 11/12/2020        |
| Todd Eugene Riley, Louisville, CO              | 11/12/2020        |
| Bruce Steven Rosenberg, Boston, MA             | 01/14/2021        |
| Derek Walter Sample, Houston, TX               | 11/12/2020        |
| Jimmy Lynn Sanford, Arlington, TX              | 11/12/2020        |
| Tyler James Saucedo, Edwardsville, KS          | 11/12/2020        |
| Anne Elizabeth Schneider, Dallas, TX           | 11/12/2020        |
| Kenneth Lee Schwartz, Dallas, TX               | 01/14/2021        |
| William C. Scurry Jr., El Paso, TX             | 01/14/2021        |
| Stephen Achankenye Sendze, Brooklyn, NY        | 01/14/2021        |
| Jack Lee Sharp, Highland Village, TX           | 11/12/2020        |
| Ronald Craig Sheaffer, Austin, TX              | 01/14/2021        |
| Roger Collin Shipp, Austin, TX                 | 11/12/2020        |
| Kenneth Todd Shollenbarger, Amarillo, TX       | 11/12/2020        |
| Penne Suzanne Silverman, Chicago, IL           | 01/14/2021        |
| Carole Ann Simon, Vidor, TX                    | 11/12/2020        |
| Catherine Joyce Simon, Cheyenne, WY            | 01/14/2021        |
| Elizabeth Ann Powell Simons, Austin, TX        | 11/12/2020        |
| Bill Chandler Sisco, Grand Prairie, TX         | 11/12/2020        |
| Gerald Philip Smith, Houston, TX               | 11/12/2020        |
| James Adrian Smith, Gulfport, MS               | 01/14/2021        |
| Jason Glenn Snider, Fort Worth, TX             | 11/12/2020        |
| James Wilson Steger, San Antonio, TX           | 11/12/2020        |
| Frank Stephen Stobie, Dallas, TX               | 01/14/2021        |
| Rama Gene Sweet, Lake Kiowa, TX                | 11/12/2020        |
| Eugene Gerald Taper, Dallas, TX                | 01/14/2021        |
| Richard Warren Taylor, Austin, TX              | 01/14/2021        |

| <b>Respondent / Location</b>                  | <b>Board Date</b> |
|-----------------------------------------------|-------------------|
| Giao P. Thai, Pearland, TX                    | 01/14/2021        |
| Jeffrey Wayne Thomas, Garland, TX             | 11/12/2020        |
| Murray Leon Veroff, Walnut Creek, CA          | 11/12/2020        |
| Bobbie Chapman Mayers Walker, San Antonio, TX | 11/12/2020        |
| Farrell Angus Walker, Round Rock, TX          | 11/12/2020        |
| James Dale Watson, Katy, TX                   | 01/14/2021        |
| Daniel Keith Welch, American Fork, UT         | 01/14/2021        |
| Benjamin Burkhart Whittenburg, Austin, TX     | 11/12/2020        |
| Chester Williams, Evergreen, CO               | 01/14/2021        |
| Michael E. Williams, Cumming, GA              | 01/14/2021        |
| Gail Lapham Wilson, Hockley, TX               | 01/14/2021        |
| Mark Hardin Winchell, Houston, TX             | 01/14/2021        |
| Dongjun Yu, Plano, TX                         | 01/14/2021        |
| Heqing Charlie Yuan, The Colony, TX           | 11/12/2020        |
| Bing-Bing Zhang, Katy, TX                     | 11/12/2020        |
| Xi Zhang, Singapore 278739, Singapore         | 11/12/2020        |

### Failure to Renew Actions

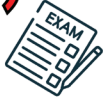
The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

| <b>Respondent / Location</b>               | <b>Board Date</b> |
|--------------------------------------------|-------------------|
| Cody Ann Bradstreet, Wimberley, TX         | 01/14/2021        |
| Merlin Ray Cavallin, Houston, TX           | 01/14/2021        |
| Shuoh-Yahn Kelvin Chang, Dallas, TX        | 11/12/2020        |
| Florence Marie Lanigan, San Antonio, TX    | 11/12/2020        |
| Kimberly Marie Loocke, San Francisco, CA   | 01/14/2021        |
| Jennifer May Matteson, Deer Park, TX       | 01/14/2021        |
| Christine Wenzel McGinnis, San Antonio, TX | 11/12/2020        |
| Jessica Lois McWilliams, Houston, TX       | 01/14/2021        |
| Ali Salim Merchant, San Antonio, TX        | 01/14/2021        |
| Enrique Narvaez, Richmond, TX              | 01/14/2021        |
| Sarah Stroud Quinlan, Fairview, TX         | 01/14/2021        |

# 2020 Year in Review



5,240



exam candidates tested  
(may have taken  
multiple sections)

1,650



certificates issued  
to TX candidates

440



new firm licenses issued

564



CPAs licensed in TX  
through  
reciprocity

1,482



licensees retired for  
the first time

159



CPE sponsors successfully  
completed review

183



complaints opened  
with the Board

17



licenses revoked

Follow us on [Twitter](#). Like us on [Facebook](#). Follow us on [Twitter](#). Like us on [Facebook](#). Follow us on [Twitter](#).

## ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK



The accounting profession is demanding of your  
**TIME, ATTENTION & ENERGY**

It shouldn't take a toll on your  
**MENTAL & PHYSICAL HEALTH**

Call **866.766.2226** or visit [www.tscpa.org/advocacy/acan](http://www.tscpa.org/advocacy/acan)

If you are struggling with alcohol addiction, substance abuse or mental health issues, ACAN is here to help. ACAN provides a confidential conversation with CPA volunteers who have first-hand experience with these issues. ACAN helps you learn how to merge healthier living with your demanding accounting career, and can provide referrals to professionals who are familiar with your unique challenges. Don't hesitate to get the help you need today.



ACAN convenes regular meetings of CPAs, exam candidates & accounting students for mutual support & opportunities to assist others. Call or visit us online to learn more.

